



MAURA HEALEY
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**Commonwealth of Massachusetts
Division of Occupational Licensure
Board of Public Accountancy**

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UNDERSECRETARY OF CONSUMER
AFFAIRS AND BUSINESS
REGULATION

LAYLA R. D'EMILIA
COMMISSIONER, DIVISION OF
OCCUPATIONAL LICENSURE

**Public Meeting Minutes
December 7, 2022**

Board Members Present:

Angela Parziale, CPA, MST, *Chair*
Richard H. Grueter, CPA, *Member*
Lunetta Kwan, CPA, *Member*
James Redmond, CPA, *Secretary*

Staff Members Present:

Janet Dougherty, *Executive Director*
Lynn Read, *Board Counsel*
Jennifer Fraga, *Program Coordinator*

All Board members and staff appeared by videoconference.

CALL TO ORDER: The meeting was called to order at 10:01 a.m. by Janet Dougherty.

Due to an error in the public posting of the November 17, 2022 agenda, this meeting was held to ratify decisions made by the Board during discussions at the November meeting.

BOARD BUSINESS

Public and Executive Session Meeting Minutes of October 20, 2022:

A **MOTION** was made by Ms. Kwan to ratify and approve both the Public and Executive Meeting Minutes of October 20, 2022. The Motion was seconded by Mr. Grueter and passed by a majority roll call vote: Ms. Kwan, Yes; Mr. Grueter, Yes; Ms. Parziale, Yes. Mr. Redmond abstained from the vote, due to his absence from the October meeting.

Executive Director Report:

None

Board Counsel Report:

Applicants Under Mutual Recognition Agreement with South African Institute of Chartered Accountants: In the November discussion, Board Counsel Lynn Read presented to the Board the factors (education, exam scores, and experience) used by NASBA determine equivalent qualifications to the United States Certified Public Accountant license. After Board discussion, Board Counsel was tasked with further research and will report back again on these factors at the next meeting in January 2023.



Board Discussion:

CPA Evolution Transition Initiative: Read and Filed in November discussion.

NASBA Candidate Care Quarterly Report for Q3 2022: Read and Filed in November discussion.

Draft Guidance on Peer Review: This matter was tabled in the November discussion. On December 7, 2022, a **MOTION** was made by Mr. Grueter, seconded by Ms. Kwan to table this item for further analysis and discussion at the January 2023 meeting. The Motion passed unanimously by a roll call vote: Ms. Kwan, Yes; Mr. Grueter, Yes; Ms. Parziale, Yes; Mr. Redmond, Yes.

Examination Credit Extension Requests:

(None)

Open Session for Topics Not Reasonably Anticipated by the Chair 48 Hours in Advance of Meeting

(None)

Adjourn Public Meeting, Enter Executive Session (Closed) under G.L. c. 30A, s. 21(a)(7) to comply with G.L. c. 66, s. 10, G.L. c. 4, s. 7, para. 26(c) and G.L. c. 214, s. 1B (medical record information), and then enter Quasi-Judicial Session (Closed Session under G.L. c. 30A, s. 18) and Investigative Conference (Closed under G.L. c. 112, s. 65C)

At 10:10 a.m., a **MOTION** was made by Mr. Redmond, seconded by Ms. Kwan, to: (1) exit the public meeting; (2) enter a closed executive session under G.L. c. 30A, s. 21(a)(7) to comply with G.L. c. 66, s. 10, G.L. c. 4, s. 7, para. 26(c) and G.L. c. 214, s. 1B to review sensitive medical information in CPA Examination extension requests; (3) then enter closed Investigative Conference under G.L. c. 112 s. 65C; and not return to the public meeting. The Motion passed unanimously by a roll call vote: Ms. Kwan, Yes; Mr. Grueter, Yes; Ms. Parziale, Yes; Mr. Redmond, Yes.

See separate minutes of Executive Session.

Investigative Conference CLOSED under G. L. c. 112, § 65C

During the investigative conference, the Board took the following actions:

Cases:

2022-000692-IT-ENF	Dismissal
2022-000728-IT-ENF	Dismissal
2022-000730-IT-ENF	Dismissal
2022-000868-IT-ENF	Refer to Prosecution

PCAOB:

No formal action taken.

AICPA:

No formal action taken.

ADJOURNMENT

At 10:16 a.m., a MOTION was made by Mr. Redmond, seconded by Ms. Kwan to adjourn the meeting. The motion passed unanimously by roll call vote: Ms. Kwan, Yes; Mr. Grueter, Yes; Ms. Parziale, Yes; Mr. Redmond, Yes.

The above minutes were approved at the public meeting held on January 19, 2023.



Janet Dougherty, Executive Director

List of Documents Used by the Board at Open Meeting:

Agenda for December 7, 2022
Draft Public Meeting Minutes of October 20, 2022
Draft Executive Session Minutes of October 20, 2022
Email dated October 27, 2020 - Info from NASBA
NASBA Q3 2022 Report
CPA Exam's Future – article from NASBA webpage